

## **§0.69c**

other reason require the personal attention of the Attorney General.

[Order No. 1069-84, 49 FR 39843, Oct. 11, 1984]

### **§0.69c Litigation involving the Resource Conservation and Recovery Act.**

(a) The authority to receive complaints served upon the Attorney General pursuant to section 401 of the Hazardous Waste Amendments of 1984 (Pub. L. 616, 98th Cong.; 42 U.S.C. 6872(b)(2)(F)) is hereby delegated to the Assistant Attorney General, Land and Natural Resources Division. Every plaintiff required to serve upon the Attorney General a copy of their complaint, should do so by sending a copy of the complaint, together with all attachments thereto required by the Federal Rules of Civil Procedure and the Local Rules for the Federal District Court in which the complaint is filed, via first class mail, to the Assistant Attorney General, Land and Natural Resources Division, U.S. Department of Justice, NW., Washington, DC 20530.

(b) Services pursuant to section 401 shall be deemed effective upon the date the complaint is received by the Assistant Attorney General.

[Order No. 1099-85, 50 FR 26198, June 25, 1985]

## **Subpart N—Tax Division**

### **§0.70 General functions.**

The following functions are assigned to and shall be conducted, handled, or supervised by, the Assistant Attorney General, Tax Division:

(a) Prosecution and defense in all courts, other than the Tax Court, of civil suits, and the handling of other matters, arising under the internal revenue laws, and litigation resulting from the taxing provisions of other Federal statutes (except civil forfeiture and civil penalty matters arising under laws relating to liquor, narcotics, gambling, and firearms assigned to the Criminal Division by §0.55(d)).

(b) Criminal proceedings arising under the internal revenue laws, except the following: Proceedings pertaining to misconduct of Internal Revenue Service personnel, to taxes on liquor, narcotics, firearms, coin-operated gambling and amusement machines, and to

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wagering, forcible rescue of seized property (26 U.S.C. 7212(b)), corrupt or forcible interference with an officer or employee acting under the Internal Revenue laws (26 U.S.C. 7212(a)), unauthorized disclosure of information (26 U.S.C. 7213), and counterfeiting, mutilation, removal, or reuse of stamps (26 U.S.C. 7208).

(c)(1) Enforcement of tax liens, and mandamus, injunctions, and other special actions or general matters arising in connection with internal revenue matters.

(2) Defense of actions arising under section 2410 of title 28 of the U.S. Code whenever the United States is named as a party to an action as the result of the existence of a Federal tax lien, including the defense of other actions arising under section 2410, if any, involving the same property whenever a tax-lien action is pending under that section.

(d) Appellate proceedings in connection with civil and criminal cases enumerated in paragraphs (a) through (c) of this section and in §0.71, including petitions to review decisions of the Tax Court of the United States.

[Order No. 423-69, 34 FR 20388, Dec. 31, 1969, as amended by Order No. 445-70, 35 FR 19397, Dec. 23, 1970; Order No. 699-77, 42 FR 15315, Mar. 21, 1977; Order No. 960-81, 46 FR 52346, Oct. 27, 1981]

### **§0.71 Delegation respecting immunity matters.**

The Assistant Attorney General in charge of the Tax Division is authorized to handle matters involving the immunity of the Federal Government from State or local taxation (except actions to set aside ad valorem taxes, assessments, special assessments, and tax sales of Federal real property, and matters involving payments in lieu of taxes), as well as State or local taxation involving contractors performing contracts for or on behalf of the United States.

## **Subpart O—Justice Management Division**

### **§0.75 Policy functions.**

The Assistant Attorney General for Administration shall head the Justice Management Division and shall provide